



State Tax Commission of Missouri
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Instructions – Aggregate Statement of Taxable Property

Commercial Aircraft

Purpose:

The Aggregate Statement of Taxable Property and the related schedules will be used by the State Tax Commission of Missouri to determine the fair market value of the respondent's property in Missouri as of January 1 of the taxable year.

Who Must File:

The president or any authorized officer of every railroad, electric utility, telephone/communications, product or natural gas pipeline, airline or private car company who operates within the State of Missouri shall furnish the State Tax Commission of Missouri a statement, duly subscribed and sworn to by the president or authorized officer before a sworn officer authorized to administer oaths.

Reporting Period:

The total amount of property owned, used, leased or under the charge, care or management of the respondent on the first day of January in each year.

When and Where to File:

For the purposes of carrying out the requirements, pursuant to Chapters 137 or 155, the respondent, on or before the following dates, shall:

March 1: Commercial aircraft owners (not airline companies) shall submit a personal property list or declaration to the county assessor.

May 1: Submit all necessary schedules and statements to the State Tax Commission of Missouri, at the address listed above.

If any company fails to make these reports as required within the time prescribed and has not received a written extension of time, the State Tax Commission shall increase, by four percent, the assessed value of the distributable property.

Definitions:

As used in Chapter 155 RSMo, the following terms mean:

- (1) "Aircraft", any contrivance now known, or hereafter invented, used or designed for navigation of, or flight in, the air;
- (2) "Airline company", any person, firm, partnership, corporation, trustee, receiver or assignee, and all other persons, whether or not in a representative capacity, undertaking to engage in the carriage of persons or cargo for hire by commercial aircraft pursuant to certificates of convenience and necessity issued by the federal Civil Aeronautics Board, or successor thereof, or any noncertificated air carrier authorized to engage in irregular and infrequent air transportation by the federal Civil Aeronautics Board, or successor thereof;
- (3) "Aviation fuel", any fuel specifically compounded for use in reciprocating aircraft engines;
- (4) "Commercial aircraft", aircraft fully equipped for flight and of more than seven thousand pounds maximum certified gross take-off weight.

Forms to be Filed:

Personal Property List

Commercial aircraft (not owned/operated by an Airline Company) shall be reported to the county assessor and on that personal property list or declaration the owner shall inform the assessor of the claim of "commercial aircraft". Check with the county assessor to determine whether the commercial aircraft should be reported on a standard personal property list or on a supplemental form.

Form 12-Aggregate Statement of Taxable Property

All respondents shall submit an Aggregate Statement of Taxable Property. This form provides contact information for the company and the authorized officer responsible for the filing.

Company Information: The company name listed shall be the exact legal name of the respondent and the address shall be of the company headquarters. The contact and title shall be the authorized officer responsible for the filing. The phone, fax and email information should be provided to facilitate communication on issues related to the filing.

Notification / Correspondence: Through the discovery, valuation and assessment process the Commission and/or county officials will mail correspondence, notifications, Certification of Value and tax statements to the company. If these mailings should be directed to a responsible party other than the authorized officer, e.g. tax department manager or agent etc, then that contact information must be provided in the Notification/Correspondence block.

Billing Information: Complete this section only if the billing/contact address is different from the contact information listed above.

For existing accounts, a **Form 12, Aggregate Statement of Taxable Property** will be mailed by the Commission to the address of record listing the data on file as of January 1. Any revisions corrections shall be posted in the Revision/Correction block and submitted with the company's return.

Schedule 1: Company Organization-General Information

Section A: Not Applicable

Section B: Not Applicable

Section C: Not Applicable

Section D: Must be completed by all respondents. True Value in Money: System-wide should be the total value or market value of the respondent's property. For Airline/Aircraft companies it is the sum of the value of the aircraft. True Value in Money: Missouri should be the value allocated to Missouri. See 12 CSR 30-2.016. For airline/commercial aircraft companies, see 155.040.1 RSMo for value allocation requirements.

Section E: Pursuant to statutory requirements, every respondent shall furnish a report, duly subscribed and sworn to by an authorized officer before some officer authorized to administer oaths. This section is to be completed by the notary.

Schedule 3AC: Supplemental Information –Airlines / Commercial Aircraft

1. Certificated Route Miles – list the total length of all certificated routes in Missouri and system-wide, if available.
2. Aircraft Miles Flown – list the miles flown in Missouri and the total miles flown system-wide.
3. Apportionment to counties – list the Missouri county, airport and number of arrivals/departures in Missouri made in the immediately preceding year.

Schedule 20AC: Airlines / Commercial Aircraft – Inventory

List the year, make/model, serial number, tail number, acquisition date/cost, renovation date/cost and whether the aircraft is leased or owned.